

User Agency Board and Commission Member 1099 Instructions

Board and Commission Members' payments should be reviewed carefully by the Agency using the Agency Vendor Report. Typically, the AASIS vendor numbers will contain only six digits and begin with a "1". We have noticed that some AASIS Board and Commission Member vendor records may have been incorrectly deemed non-taxable and therefore no 1099 will be forthcoming. If you find that your Board or Commission Member is receiving other than documented reimbursement for expenses incurred, OSP should be contacted to change the Tax Status from 00 to 07. The taxable amount of the payment must be corrected by the Agency.

Per Diem (Stipends) is taxable. This is a predetermined amount of money paid to Board and Commission Members for attending a meeting or other official function.

Reimbursed expenses are not taxable because supporting documentation for the reimbursement has been furnished to the Agency substantiating the expense.

1099's will not be issued unless the taxable amount for the Calendar Year is \$600 or more. Should a Board or Commission Member request a 1099, we will print and mail a "Courtesy 1099", but it cannot be reported to the IRS. Please Email the request to: <mailto:Danny.Bokamper@DFA.STATE.AR.US> .